

REMARKS

In paragraphs 1 and 2 of the Office Action it is indicated that the applicant has been withdrawn from issuance and the prosecution of reopened on the basis of the rejection set forth in paragraph 3 of the Office Action. Responsive thereto, Applicant appreciates the detailed review of the prosecution, and Applicant responds to the new rejections set forth in paragraph 3 next below.

In paragraph 3 of the Office Action, claims 8-21 are rejected under 35 U.S.C. 112, first paragraph, as containing subject matter which was not described in the specification in such a way as to reasonably convey to one skilled in the relevant art that the inventors, at the time the application was filed, had possession of the claimed invention, stating:

“Independent claims 8 and 18 each recite “etching portions of said pole P1 using a P1 pole etchant ion beam... in part with a second P1 pole etchant ion beam angle away from normal of from 65° to 85°.” This subject matter was not described in the specification as originally filed. The specification describes a 65-85 degree angle used during etching of a write gap not a pole. Pole etching is conducted at an angle of 65-80 degrees (see page 8, line 15). By virtue of their dependency upon claim 8 and 18, claims 9-17 and 19-21 are directed to the above noted subject matter for which the specification lacks a sufficient written description.”

Responsive thereto, Applicant has amended claims 8 and 18 to be in accordance with the specification, as pointed out in the rejection, that pole etching is conducted at an angle of 65-80°. Applicant therefore respectfully submits that this ground of rejection has been satisfied and that all of the claims are now in condition for allowance.

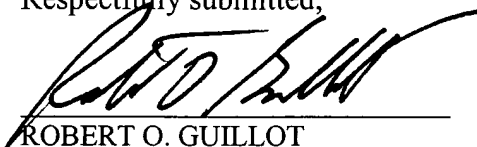
Having responded to all of the paragraphs of the Office Action, and having amended the claims accordingly, Applicant respectfully submits that the Application is now in condition for allowance. Applicant therefore respectfully requests that a Notice of Allowance be forthcoming at the Examiner's earliest opportunity. Should the Examiner have any questions or comments

with regard to this amendment, a telephonic conference at the number set forth below is respectfully requested.

Dated: October 28, 2003


IPLO®
Intellectual Property Law Offices
1901 S. Bascom Avenue, Suite 660
Campbell, CA 95008
Telephone: (408) 558-9950
Facsimile: (408) 558-9960

Respectfully submitted,


ROBERT O. GUILLOT
Reg. No. 28,852

CERTIFICATE OF MAILING (37 CFR 1.8(a))

I hereby certify that this paper (along with any referred to as being attached or enclosed) is being deposited on October 28, 2003 with the U.S. Postal Service as first class mail in an envelope addressed to: MS Non Fee Amendment, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450.
Date: October 28, 2003


Patricia Beilmann